

# Commissioner of the Revenue

## **Mission:**

The Commissioner of the Revenue is responsible for accurately identifying and assessing all sources of revenue to which the County is entitled by law. Accurate and useful information concerning revenue assessments is provided to taxpayers and County officials to enable informative decision-making that is in the best interest of York County citizens. The Commissioner of the Revenue provides friendly, fair, and efficient service to taxpayers; and constantly strives to improve service and procedures.

## **Goals:**

- Review processes and streamline procedures in an effort to comply with budget cuts imposed by the State.
- Increase productivity through enhanced computerization.
- Accurately identify and assess all sources of revenue entitled by law.
- Ensure timely filing/payment of applicable Business License and Personal Property, Meals, Transient Occupancy, and Short-term Rental Taxes by all businesses.
- Implement process and procedure changes as a result of laws passed which affect taxes administered by this office, and track all legislation that affects this office.
- Reduce Budget in compliance with Governor's anticipated budget reductions.

## **Implementation Strategies for FY2004:**

- Ensure fair and equitable administration of the Personal Property Tax Relief Act (PPTRA).
- Comply with HB30 enacted by the 2002 General Assembly concerning PPTRA.
- Use flex schedules for employees in an effort to reduce overtime.
- Continue to image Tax Forms, and associated correspondence required to be maintained by this office for a period of six years; and to expand the imaging process to include Real Estate records.
- Continue to audit various business accounts to ensure compliance with applicable taxes.
- Continue to screen State income tax returns and estimated vouchers for accuracy.
- Offer i-File for filing income tax returns for any person that visits our office.
- Ensure that staff is cross-trained in the various office sections and that written procedures are in place.

## **Budget Issues:**

- In FY2000, the appraisal of new construction program was transferred to Real Estate Assessment from this activity. This includes the transfer of a real estate appraisal position. This activity did add the Tax Relief for the Elderly program previously administered by Real Estate Assessment.
- In FY2001, expanded the imaging process to include Business Tax Forms (Business License, Meals, Transient Occupancy and Short-term Rental Taxes).
- In FY2003, due to State mid-year budget reductions, funding from the State Compensation Board was reduced 11% totaling approximately \$16,600 for the Commissioner of Revenue's office.
- For FY2004, the continued State reductions totaling \$16,600 are reflected in reductions to personnel of \$14,500 and to non-personnel of \$2,100.

General Fund Expenditures	FY2000 Actual Expenditures	FY2001 Actual Expenditures	FY2002 Actual Expenditures	FY2003 Original Budget	FY2003 Expected Appropriations	FY2004 Adopted Budget
<b>50126 Commissioner of Revenue</b>						
Personnel Services	543,162	584,184	587,001	628,598	628,598	639,933
Contractual Services	19,542	20,043	15,844	20,150	20,150	22,300
Internal Services	25,631	27,075	24,495	34,688	34,688	34,500
Other Charges	22,788	23,834	24,436	27,050	27,050	25,900
Materials & Supplies	17,867	13,899	11,379	13,175	13,175	11,600
Leases & Rentals	2,575	2,617	3,963	3,870	3,870	13,100
Capital Outlay	<u>3,132</u>	<u>4,690</u>	<u>15,057</u>	<u>10,600</u>	<u>10,600</u>	<u>7,600</u>
Activity Total	<u>634,697</u>	<u>676,342</u>	<u>682,175</u>	<u>738,131</u>	<u>738,131</u>	<u>754,933</u>
Percentage Change	-1.24%	6.56%	0.86%	8.20%	N/A	2.28%

#### FTE's

Management	1.00	1.00	1.00	1.00	1.00	1.00
Professional/Technical	5.00	5.00	5.00	5.00	5.00	5.00
Admin/Clerical	9.00	9.00	9.00	9.00	9.00	9.00
Trades & Crafts	-	-	-	-	-	-
Total	<u>15.00</u>	<u>15.00</u>	<u>15.00</u>	<u>15.00</u>	<u>15.00</u>	<u>15.00</u>

